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# Bulletin Tax

## **Tax Bulletin 5-09**

**Effective Date: April 1, 2009**

### **Re: Municipality Transient Room Tax Imposed by Perry, Clearfield and Farmington**

Utah Code §§59-12-352 – 353 allow a municipality transient room tax of up to 1.5 percent on rents charged for use of public accommodations for less than 30 days in a row in a motel, hotel, inn, bed and breakfast, condominium, campground, recreational vehicle park or resort home.

Perry (Box Elder County), Clearfield (Davis County) and Farmington (Davis County) will impose the municipality transient room tax at 1 percent starting April 1, 2009. Because these counties impose a 4.25 percent transient room tax, the total transient room tax in Perry, Clearfield and Farmington will be 5.25 percent.

Anyone who provides public accommodations in Perry, Clearfield, or Farmington must start collecting the municipality transient room tax, in addition to other state and local taxes, April 1, 2009.

Report and pay the transient room tax on the *Transient Room Tax Return*, form TC-62T, starting with the following periods:

- April 2009 (monthly filers)
- April-June 2009 (quarterly filers)
- January-December 2009 (annual filers)

For these changes and all other current rates, see the sales tax rate charts at [tax.utah.gov/sales/rates.html](http://tax.utah.gov/sales/rates.html).

#### **QUESTIONS...**



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